

a first dielectric portion interposed between the conductor layer and the conductor line; and

a second dielectric portion formed on a side face of the first dielectric portion and has a different dielectric constant from that of the first dielectric portion.

32. (Amended) A semiconductor device comprising:

a conductor layer formed on a semiconductor substrate and applied with a ground potential;

a dielectric film formed on the conductor layer;

a conductor line formed on the dielectric film such that a bottom face of the conductor line is opposite to a top face of the conductor layer with the dielectric film interposed therebetween; and a second dielectric film having a dielectric constant larger than 10 formed so as to cover the conductor line,

wherein the dielectric film comprises two or more dielectric layers with mutually different dielectric constants.

34. (Amended) A semiconductor device, comprising:

a conductor layer formed on a semiconductor substrate;

a dielectric film formed on the conductor layer; and

a conductor line formed on the dielectric film, wherein
the conductor layer is not present in at least a portion of a region below the
conductor line, and

the dielectric film comprises two or more dielectric layers with mutually different
dielectric constants.